

System computed values of GSTR-1 Statement (Monthly filers), made available in Form GSTR-3B, as PDF statement on GST Portal

05/09/2020

1. A pdf statement has been made available to taxpayers, filing monthly GSTR-1 statement, with system computed values of Table 3 of Form GSTR-3B. This PDF will be prepared on the basis of the values reported by them, in their GSTR-1 statement, for the said tax period.

Note: This facility will also be provided to quarterly GSTR-1 filers in due course of time.

2. This PDF will be available on their GSTR-3B dashboard, from tax period of August 2020 onwards, containing the information of GSTR-1 filed by them on or after 4th September 2020. This will make filing of their Form GSTR-3B easier for them.

3. This facility is provided to all taxpayers registered as a Normal taxpayer, SEZ Developer, SEZ unit and casual taxpayer.

4. **Tables of Form GSTR 3B will be Auto-Drafted in pdf statement:** Following

Tables of Form GSTR-3B will be auto drafted, on basis of values reported in GSTR-1 statement, for the said period:

- 3.1(a) - Outward taxable supplies (other than zero rated, nil rated and exempted)
- 3.1(b) - Outward taxable supplies (zero rated)
- 3.1(c) - Other outward supplies (Nil rated, exempted)
- 3.1(e) - Non-GST outward supplies
- 3.2 - Supplies made to un-registered persons
- 3.2 - Supplies made to composition taxable persons
- 3.2 - Supplies made to UIN holders

5. In this, following points may be noted:

- In case, any of the above values is negative as per GSTR-1 statement, those figures would be mentioned as Zero in the auto-drafted PDF and will not be carried forward to next period.
- Turnover & tax are computed after taking into account credit notes, debit notes, amendments and advances, if any.
- Only filed GSTR-1 statements are considered for auto-population of the values in Form GSTR-3B.

6. This PDF is only for assistance of taxpayers to get the auto drafted values of Table 3 of their Form GSTR 3B (as per their filed GSTR 1 statement). Taxpayers, however, are required to verify & file their Form GSTR-3B, with correct values.

Thanking you,
Team GSTN